THE FEDERATION OF PAKISTAN
CHAMBERS OF COMMERCE & INDUSTRY
وفاق ایوان ہائے تجارت وصنعت - پاکستان

FPCCI.EL2027-28/2026/~5241
November 24, 2026

THROUGH e-Mail, Website, WhatsApp

DECISION NO. 003 (280)
PASSED BY THE SECRETARY GENERAL FPCCI

MR. ABDUL REHMAN FUDDA
NOMINEE ON GB (CORPORATE) FROM PAKISTAN HOSIERY MANUFACTURERS ASSOCIATION
PARTNER, TEXTILE CHANNEL
PLOT F-441/A, SITE
KARACHI
T: 021-36753701
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MR. JAN MUHAMMAD TAHIR
NOMINEE ON GB (ASSOCIATE) FROM GHIZER CHAMBER OF COMMERCE & INDUSTRY
SOLE PROPRIETOR, JAN INTERNATIONAL BUILDERS & TRADERS
TEHSIL YASIN, DISTRICT
GHIZER
T: 05814-450589
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E: janmuhammad87890@gmail.com --------- RESPONDENT

SUBJECT: REPLY TO THE OBJECTION UNDER RULE 18(4) OF THE TRADE ORGANIZATIONS RULES 2013 AGAINST THE INCLUSION OF NOMINATION OF MR. JAN MUHAMMAD TAHIR, SOLE PROPRIETER, JAN INTERNATIONAL BUILDERS & TRADERS, TEHSIL YASIN, DISTRICT GHIZER, AT SERIAL NO. 21 IN THE ADDITIONAL LIST OF NOMINATIONS DATED 23-11-2026, FPCCI ELECTION 2027-28.

This is with reference to objection received on 24th November 2026 in FPCCI Head Office Karachi, from Mr. Abdul Rehman Fudda, nominee on GB (Corporate) from Pakistan Hosiery Manufacturers Association, on the nomination of Mr. Jan Muhammad Tahir, nominee on GB (Associate) from Ghizer CCI for FPCCI Elections 2027-2028.

Objection:

Objection raised by the Appellant regarding the nomination/inclusion of Mr. Jan Muhammad Tahir, Sole Proprietor, Jan International Builders & Traders, Tehsil Yasin, District Ghizer, At Serial No.21 in the Additional List of Nominations Dated 23-11-2026, FPCCI Election 2027-28.

FPCCI's Findings:

a) The nomination of Mr. Jan Muhammad Tahir, was included in the Additional List, on the directives of DGTO vide letter dated 16TH NOV 2026.
b) Nomination Form with FPCCI's Diary and Date are in Order Comply the required stipulated date (letter dated 10-10-2026 Received in FPCCI on 19-10-2026 by courier),

Contd....Page 2

c) CNIC, NTN and STRN valid and correct,
d) Some documents in objection are of confidential nature and may not be disclosed,

Decision by the Secretary General:

In view of the foregoing legal and factual position, and in the absence of any cogent, credible, or substantive evidence furnished by the Appellant in support of the objections, the same are found to be devoid of merit and are, accordingly, **rejected and dismissed.**

Brig Iftikhar Opel, SI(M), Retd
Secretary General

Copy to:

1. The Regulator of Trade Organizations (DGTO), Islamabad
2. The Election Commission, FPCCI

PAKISTAN HOSIERY MANUFACTURERS & EXPORTERS ASSOCIATION
(Government approved sole representative body of Knitted / Hosiery, Apparel Manufacturers)

EMERGING PAKISTAN

FPCCI DATE 24/11/26 R. NO: 003 KARACHI

BEFORE THE SECRETARY GENERAL,
FEDERATION OF PAKISTAN CHAMBERS OF COMMERCE & INDUSTRY (FPCCI),
FEDERATION HOUSE, MAIN CLIFTON, KARACHI

1. **Mr. Abdul Rehman Fudda**, GB Nominee of PHMA on FPCCI for the term 2027–28.
2. **Pakistan Hosiery Manufacturers & Exporters Association (PHMA)**, a licensed trade organization and member of FPCCI, through its authorized officer.

…Appellants / Objectors

VERSUS

1. **Ghizer Chamber of Commerce & Industry**, Licence No. 280, through its Secretary General.
2. **Jan Muhammad Tahir**, Sole Proprietor, Jan International Builders & Traders, Tehsil Yasin, District Ghizer; CNIC 71502-6939277-5; NTN 7150269392775 (same as CNIC).

…Respondents

OBJECTION UNDER RULE 18(4) OF THE TRADE ORGANIZATIONS RULES, 2013 AGAINST THE INCLUSION OF RESPONDENT NO. 2 AT SERIAL NO. 21 OF THE ADDITIONAL LIST OF NOMINATIONS DATED 23.11.2026 (FPCCI ELECTION 2027–28)

Respectfully Sheweth:

1. That Appellant No. 2 is a trade organization licensed under the Trade Organizations Act, 2013 ("the Act") and a member of FPCCI, and Appellant No. 1 is its nominee on the FPCCI General Body for 2027–28. Both are competent to object under Rule 18(4) of the Trade Organizations Rules, 2013 ("the Rules") and Note (a) of FPCCI letter No. FPCCI.Elections.2027.28/2026/5223 dated 23.11.2026.

2. That nominations closed on **15.10.2026** (FPCCI letter No. TBs/EL.2027-28/2026/4348 dated 02.10.2026) and the Provisional List was issued on **21.10.2026**. By FPCCI letter No. FPCCI.Elections.2027.28/2026/5223 dated 23.11.2026, FPCCI issued an Additional List of entries "earlier excluded" and now included "vide recent directives of the DGTO", inviting objections by 24.11.2026, 1:00 p.m. Respondent No. 2 appears in it as follows:

24/11 SG-FPCCI 24/11

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Email: info@phmaonline.com, chairman@phmaonline.com, secretary.general@phmaonline.com
Website: www.phmaonline.com

Sr.	Nominating Trade Organization	Class	Nominee	CNIC / NTN	DGTO directive
21	Ghizer Chamber of Commerce & Industry Licence No. 280	GB (Associate)	Jan Muhammad Tahir Sole Proprietor, Jan International Builders & Traders, Tehsil Yasin, District Ghizer	71502-6939277-5 NTN 7150269392775 (same as CNIC)	DGTO letter dated 16.11.2026

3. That the entry is unlawful on the following grounds:

(a) **Eligibility and schedule.** An entry is valid only if, on the date of nomination: the member concern holds its own NTN (and STRN where applicable), falls within the nominating body's area, and has renewed its membership on proof of filing returns for the preceding year (Rule 11(1), (4), (5)(b)); the nominee is its proprietor, partner, director or authorized officer not below general manager, registered with the Secretary General (Rule 15); and he is a member of the nominating body (Rule 20(2)). Changes of representative are allowed only within three days of the schedule (Rule 18(2)), and a defect cannot be cured after the schedule (*Abdul Nafey v. Muhammad Rafique*, 2023 SCMR 2096, para 8). The DGTO's directives restored entries to the process "in accordance with law"; they did not certify eligibility. The Secretary General, as custodian of the record, must test the entry (Rules 2(1)(n), 24(2)) and display the list and decisions on the website (Rule 25(e)).

(b) **Tax turnover and class.** A corporate member is a body corporate, multinational, or sales-tax-registered concern with annual turnover of **not less than Rs. 50 million** (Rule 2(1)(g)); every other member is associate (Rule 2(1)(b)). The turnover threshold governs every limb of the corporate class (DGTO clarification F. No. 17(36)/2008-TO dated 01.07.2026, paras 2–4; *Rizwan Shoukat Silk Factory v. Federation*, 2022 CLD 1516). Hence: (i) a person whose return shows turnover below Rs. 50 million, or who is not sales-tax-registered, falls in the **associate** class and cannot be nominated as **corporate**; (ii) conversely, a body corporate or a concern with turnover of Rs. 50 million or more cannot be placed on an **associate** seat, as the label yields to the facts and one NTN cannot be corporate in one place and associate in another (DGTO Consolidated Order No. 37/2026, para 4.9; Order No. 66/2026, paras 4.1–4.5); and (iii) a person filing a **nil** return carries on no business, is not qualified for membership (section 10; Rule 11(5)(b)) and is excluded from voting unless he proves real activity (DGTO Consolidated Order No. 61/2026, para 4.9). Class is fixed by the tax return for the preceding year, verified at each renewal (Order No. 37/2026, paras 4.3, 4.7).

(c) **Licence and membership of the nominating body (sections 6 and 10 of the Act).** Under section 6 a licence must be renewed every five years on an application made 90 days before expiry, and under section 10 only a licensed chamber or association that is a member of FPCCI may send nominees. A body whose licence renewal is pending or undecided, or whose election matter is pending, has no settled authority to nominate, and its nominee cannot be entered in the list until the matter is lawfully concluded. Respondent No. 1's licence renewal / election matter: License expired 02-12-2025.

(d) **Burden of proof.** These facts lie within the Respondents' knowledge, so the burden is theirs (Article 122, Qanun-e-Shahadat Order, 1984; *Muhammad Hanif Abbasi v. Jahangir Khan Tareen*, PLD 2018 SC 114, para 7). The CNIC, name and NTN in the list must be the nominee's and the member's own (*Khamas Saeed v. DGTO*, 2020 CLD 121 (IHC)). Default attracts an adverse presumption (Article 129(g)), and false particulars attract penalty under section 25 of the Act.

4. That, in particular, Respondent No. 2 is ineligible because:

(a) **Nil turnover.** On verification of his income tax return, the nominee's **turnover is nil**, and no business record of "Jan International Builders & Traders" separate from his personal registration has been shown. A person with no turnover carries on no trade or industry and is **not entitled to be a nominee** (para 3(b) above).

5. That on verification of the income tax return of Respondent No. 2 / the member concern for tax year 2025, the declared turnover is **Nil**. Respondent No. 2 therefore **does not fall within the definition of an associate member under Rule 2(1)(b)**, the class in which he has been nominated, as **his turnover is nil and he carries on no business** (FBR print-out annexed).

6. It is therefore prayed that the Secretary General, FPCCI may be pleased to:

(a) Accept this objection in view of the grounds taken hereinabove, strike off Serial No. 21 of the Additional List, and exclude it from the Final List under Rule 18(8);

(b) Direct Respondents No. 1 and 2 to produce, with copies to the Appellants: the nomination form with FPCCI's diary date; the member's renewal record (Rule 11(4), (5)); the CNIC, NTN; the tax year 2025 return with FBR acknowledgment; and proof of the nominee's position in the member concern, failing which an adverse inference be drawn; and

(c) grant any other just relief.

Appellants / Objectors

Pakistan Hosiery Manufacturers & Exporters Association 37-H BLOCK-6 P.E.C.H.S. KARACHI

ABDUL REHMAN FUDDA (Appellant No. 1)
GB Nominee of PHMA for FPCCI, term 2027–28
CNIC: 42101-1866730-1 | Mobile: 0321-9283898

For Pakistan Hosiery Manufacturers & Exporters Association (PHMA) (Appellant No. 2)

Khadim Rasool
Secretary General

Karachi, 24.11.2026

Copies to: The Regulator, Directorate General of Trade Organizations, Islamabad; Members of the Election Commission, FPCCI.

PAKISTAN HOSIERY MANUFACTURERS & EXPORTERS ASSOCIATION

(Government approved sole representative body of Knitted / Hosiery, Apparel Manufacturers)

EMERGING PAKISTAN

Karachi, October 12, 2026

TO WHOM IT MAY CONCERN

SUBJECT: **AUTHORIZATION TO REPRESENT PHMA AND FILE COMPLAINTS/ OBJECTIONS IN CONNECTION WITH FPCCI ELECTIONS 2027–28**

This is to certify that pursuant to the Federation of Pakistan Chambers of Commerce & Industry (FPCCI) nomination duly approved by the Executive Committee of the Pakistan Hosiery Manufacturers & Exporters Association (PHMA) in its meeting held on 29th September 2026, Mr. Abdul Rehman, former Chairman of PHMA, holding CNIC No. 42101-1866730-1 and NTN: 1614968-8, in his capacity as an authorized representative of this Association for GB in FPCCI, is hereby fully authorized to represent this Association in all matters relating to the FPCCI Elections 2027–28.

Accordingly, Mr. Abdul Rehman is fully authorized to represent himself personally and/or through through his Legal Counsel Barrister Yousuf Makda to:

1. Prepare, sign, submit and pursue complaints, objections, representations and other related correspondence concerning the FPCCI electoral process.
2. Represent PHMA before the FPCCI Secretary General, the FPCCI Election Commission and the Directorate General of Trade Organizations (DGTO), Ministry of Commerce, Government of Pakistan, High Court and apex Courts.
3. Represent PHMA before Appellate Authorities viz Federal Government /Federal Secretary Commerce as well as the High Court of respected province(s).
4. Submit relevant documents, supporting evidence and annexures, and respond to any queries or observations raised by the concerned authorities in connection with such complaints and proceedings.
5. Undertake all necessary correspondence and procedural actions required to safeguard and pursue the Chamber's institutional interests in the said electoral process.

He is further authorized to use the official letterhead of PHMA for submitting the aforementioned complaints, objections and related correspondence to the concerned authorities.

This authorization is issued pursuant to the approval of the Executive Committee and shall remain valid for all matters pertaining to the FPCCI Elections 2026–28

For and on behalf of
Pakistan Hosiery Manufacturers & Exporters Association (PHMA)

37-H BLOCK-6 P.E.C.H.S. KARACHI

KHADIM RASOOL
Secretary General, PHMA

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PAKISTAN HOSIERY MANUFACTURERS & EXPORTERS ASSOCIATION

(Government approved sole representative body of Knitted / Hosiery, Apparel Manufacturers)

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Accordingly, Mr. Abdul Rehman is fully authorized to represent himself personally and/or through Mr. Khadim Rasool, Secretary General, PHMA to:

1. Prepare, sign, submit and pursue complaints, objections, representations and other related correspondence concerning the FPCCI electoral process.
2. Represent PHMA before the FPCCI Secretary General, the FPCCI Election Commission and the Directorate General of Trade Organizations (DGTO), Ministry of Commerce, Government of Pakistan, High Court and apex Courts.
3. Submit relevant documents, supporting evidence and annexures, and respond to any queries or observations raised by the concerned authorities in connection with such complaints and proceedings.
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He is further authorized to use the official letterhead of PHMA for submitting the aforementioned complaints, objections and related correspondence to the concerned authorities.

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For and on behalf of
Pakistan Hosiery Manufacturers & Exporters Association (PHMA)

Jabbar Garjiani
Chairman, PHMA

Pakistan Hosiery Manufacturers & Exporters Association
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